

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA

UNITED STATES OF AMERICA,

Plaintiff,

v.

JAMES WIDTFELDT,

Defendant.

8:18CV453

ORDER

This matter is before the Court on the government's Motion to Confirm Sale and Disburse Funds (Filing No. 73) regarding the River Place and Rock Falls Place properties, which this Court previously ordered sold pursuant to its Order of Sale dated October 21, 2019 (Filing No. 46). The River Place and Rock Falls Place properties are more particularly described as:

River Place:

Lot 1 and Lot 2 (also described as the S1/2 NW1/4) of Section 24, Township 33, North, Range 13, West of the 6th P.M., Holt County, Nebraska;

Lot 3 and Lot 4 (also described as S1/2 NE 1/4) of Section 24, Township 33, North, Range 13, West of the 6th P.M., Holt County, Nebraska;

Lot 4 (also described as the SW1/4 NW1/4) of Section 19, Township 33, North, Range 12, West of the 6th P.M., Holt County, Nebraska;

The W1/2 SW1/4 and the SE1/4 SW1/4 of Section 19, Township 33, North, Range 12, West of the 6th P.M., Holt County, Nebraska;

The NW1/4 of Section 30, Township 33, North, Range 12, West of the 6th P.M., Holt County, Nebraska;

The South Half of Section 24, Township 33, North, Range 13, West of the 6th P.M., Holt County, Nebraska;

The North Half and the SW1/4 and the N1/2 SE1/4 and the SW1/4 of the SE1/4, all in Section 25, Township 33, North, Range 13, West of the 6th P.M., Holt County, Nebraska; and

All of Section 26, Township 33, North, Range 13, West of the 6th P.M., Holt County, Nebraska.

Rock Falls Place:

The West Half of Section 14, Township 31, Range 13, West of 6th PM, Holt County, Nebraska;

The W 1/2 SE 1/4 of Section 14, Township 31, Range 13, West of 6th PM, Holt County, Nebraska;

The SE 1/4 of Section 15, Township 31, Range 13, West of 6th PM, Holt County, Nebraska;

The SE 1/4 SW 1/4 of Section 15, Township 31, Range 13, West of 6th PM, Holt County, Nebraska;

All of Section 23, Township 31, Range 13, West of 6th PM, Holt County, Nebraska;

The South Half of Section 24, Township 31, Range 13, West of 6th PM, Holt County, Nebraska;

All of Section 26, Township 31, Range 13, West of 6th PM, Holt County, Nebraska;

The East Half SE 1/4 of Section 27, Township 31, Range 13, West of 6th PM, Holt County, Nebraska;

The SE 1/4 NE 1/4 of Section 27, Township 31, Range 13, West of 6th PM, Holt County, Nebraska;

The North Half of Section 35, Township 31, Range 13, West of 6th PM, Holt County, Nebraska;

The N 1/2 SW 1/4 of Section 35, Township 31, Range 13, West of 6th PM, Holt County, Nebraska; and

The SW 1/4 SW 1/4 of Section 35, Township 31, Range 13, West of 6th PM, Holt County, Nebraska.

Upon consideration of the government's motion, and finding good cause, the Court grants the government's request for an order confirming the sales of the River Place and Rock Falls Place properties and directs the distribution of the proceeds of those sales as follows:

1. The sale of the River Place property to Knight Farms LLC for the amount of \$800,001.00 (eight hundred thousand and one dollars and no cents) is confirmed.
2. The sale of the Rock Falls Place property to Ross Lay for the amount of \$3,700,000.02 (three million seven hundred thousand dollars and two cents) is confirmed.
3. All interests in, liens against, or claims to the River Place and Rock Falls Place properties that are held or asserted by the parties to this action are discharged and extinguished.
4. The government shall convey by deed the River Place property to Knight Farms LLC, c/o Richard Galyen, P.O. Box 790, Atkinson, Nebraska 68713. Knight Farms LLC shall pay any documentary stamps and registry fees, as provided by law.
5. The government shall convey by deed the Rock Falls Place property to Ross Lay, 72-1197 Makalei Drive, Kailua Kona, Hawaii 96740. Ross Lay shall pay any documentary stamps and registry fees, as provided by law.
6. The sales of the River Place and Rock Falls Place properties are made without the right of redemption.
7. The Clerk of Court shall distribute the funds deposited into its registry in connection with this action as follows:
 - a. \$7,392.80 made payable to the United States Treasury, c/o Deborah Whitfield, Property Appraisal and Liquidation Specialist, Internal Revenue Service, 2937 S. Claremont Avenue, Springfield, MO 65804.
 - b. \$70,651.49 made payable to the Holt County Treasurer, c/o Michelle Ross, Holt County Treasurer, 204 N. 4th Street, P.O. Box 648, O'Neill, NE 68763.

- c. \$1,324,145.50 made payable to the United States Department of Justice, in satisfaction of the judgment entered in this case against defendant James Widtfeldt. The check should be sent to:

For regular mail delivery:

Department of Justice
Attn: TAX FLU
P.O. Box 310
Ben Franklin Station
Washington, D.C. 20044

For overnight delivery:

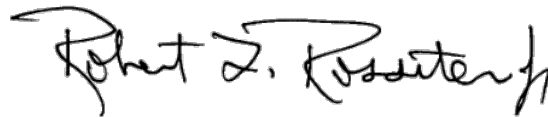
Department of Justice
Attn: TAX FLU
Room: 11206
One Constitution Square
1275 1st Street N.E.
Washington, D.C. 20530

- d. \$2,000.00 made payable to the Clerk of the United States District Court for the District of Nebraska for penalties, as ordered in Filing No. 59.
- e. \$7,000.00 made payable to the Clerk of the United States District Court for the District of Nebraska for the fine and penalties, as ordered in Filing No. 59.
- f. The Clerk of Court is directed to send James Widtfeldt a Form W-9. Upon receipt of James Widtfeldt's completed Form W-9, the Clerk shall distribute \$3,088,811.23 made payable to James Widtfeldt, P.O. 1609, 1100 South Pine Industrial, Norfolk, NE 68702.

IT IS SO ORDERED.

Dated this 31st day of August 2021.

BY THE COURT:



Robert F. Rossiter, Jr.
Chief United States District Judge